



PICKETT COUNTY HIGHWAY DEPARTMENT

Special Investigation
March 1, 2016

Justin P. Wilson, Comptroller





**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY**

Justin P. Wilson
Comptroller of the Treasury

JAMES K. POLK STATE OFFICE BUILDING, SUITE 1600
505 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7907
FAX (615) 532-4499

March 1, 2016

Jimmy Cope, Highway Superintendent
Pickett County Highway Department
P. O. Box 429
Byrdstown, TN 38549

Dear Mr. Cope:

The Office of the Comptroller of the Treasury conducted a special investigation of selected records of the Pickett County Highway Department, and the results are presented herein.

Copies of this report are being forwarded to Governor Bill Haslam, the State Attorney General, the District Attorney General, certain state legislators, and various other interested parties. A copy is available for public inspection in our office and may be viewed at <http://www.comptroller.tn.gov/ia/>.

Sincerely,

Comptroller of the Treasury

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SPECIAL INVESTIGATION

Pickett County Highway Department

The Office of the Comptroller of the Treasury investigated allegations of malfeasance related to the Pickett County Highway Department.

INVESTIGATIVE RESULTS

- **Pickett County Highway Superintendent directed county gravel and rock to be delivered to private property**

Pickett County Highway Superintendent Jimmy Cope acknowledged to Comptroller investigators that he ordered gravel and rock purchased by the county to be transported by county employees driving county trucks and to be placed on private property in Pickett County. In an interview with Comptroller investigators, Mr. Cope insisted that he never asked for votes and never received money in exchange for the gravel and rock. In addition, he insisted that he was not discriminatory or selective in this practice – he would provide county gravel to any citizen in Pickett County who asked. The county did not maintain adequate records to determine the total quantity and cost of county purchased gravel placed on private property at the direction of Mr. Cope. Based upon interviews with Mr. Cope and with another county highway department employee, they estimated that as many as four loads of gravel per week were placed on private property. Based on our calculations, the annual cost to the county for this practice was at least \$13,205.

Mr. Cope advised Comptroller investigators that he was going to cease the practice of hauling and placing county-purchased gravel and rock on private property immediately.

ADDITIONAL ISSUES

Our investigation revealed significant deficiencies in financial processes that contributed to the highway superintendent's ability to put county-purchased gravel and rock on private property without leaving an adequate audit trail. These financial process deficiencies included:

- Weight or load tickets contained inaccurate or incomplete information related to the locations to which the gravel and rock were delivered and installed.
- Operating county equipment on private property could be considered working outside the scope of a governmental and proprietary function¹. As a result, the government tort liability act may not provide protection to the county in the event an injury or damages occurred as a result of the work performed by county employees. Such activity exposed the county to unknown and potentially unlimited liability.

¹ Section 29-20-201, *Tennessee Code Annotated*